Division of Elementary and Secondary Education (DESE) Annual School Election Requirements and Timelines May 9, 2023 School Elections

SCHOOL ELECTION INFORMATION

The following are highlights of various legal requirements and do not contain all relevant information. All state laws should be reviewed in their entirety for complete information.

November 14, 2022 – Deadline for Designating Election Date (Ark. Code Ann. § 6-14-102).

December 1, 2022 – Resolution Publication Deadline for Election by Zone and At-Large (Ark. Code Ann. § 6-13-630).

February 22, 2023 – March 1, 2023 – Candidate Filing Period (Ark. Code Ann. §§ <u>6-14-111</u> and <u>7-7-203</u>). See Ark. Code Ann. § <u>6-13-616</u> regarding school board member eligibility.

March 10, 2023 – Deadline for publication of the proposed 2024-25 budget of estimated expenditures as recorded in the school board meeting minutes (Ark. Code Ann. § 26-80-102(a)(2)). [Some districts may need to seek approval of the 2024-25 proposed budget at the February board meeting in order to meet the deadline. It is

suggested that the proposed budget be published at least one week prior to the legal deadline to allow for corrections if an error is printed.]

March 23, 2023 – Deadline for county board of election commissioners (CBEC) to deliver absentee ballots to the county clerk for mailing to all qualified applicants (Ark. Code Ann. § 7-5-407(a)(1)).

April 9, 2023* – Deadline for the county board of election commissioners of each county to designate all the polling sites for each school district in its respective county, including districts having territory in more than one (1) county but which are domiciled in its county for administrative purposes, and to provide the election supplies and appoint the poll workers for holding all school elections. (Ark. Code Ann. § 6-14-106).

[*Deadlines falling on a weekend or holiday when the designated filing office is closed are extended to the following business day, per § 7-1-108. The actual deadline will be Monday, April 10, 2023.]

April 16, 2023* and May 4, 2023 – Deadline for the county board of election commissioners to give notice of all school elections under § <u>7-5-202</u> (Also see Ark. Code Ann. § <u>6-14-109</u> and § <u>7-5-206</u>). [*Deadlines falling on a weekend or holiday when the designated filing office is closed are extended to the following business day, per § 7-1-108. The actual deadline will be Monday, April 17, 2023.]

April 24, 2023 – Beginning of early voting for any qualified elector who applies to the county clerk's designated early voting location (Ark. Code Ann. § <u>7-5-418</u>).

May 9, 2023 – Preferential Primary Election - Poll hours must be continuous from 7:30 a.m. until 7:30 p.m. (Ark. Code Ann. §§ <u>7-5-304</u>, <u>6-14-102</u> and <u>7-7-203</u>).

June 6, 2023 - Whenever there are more than two (2) candidates for election to any position on a board of directors and whenever no candidate for any school district position receives a majority of the votes cast for the office or whenever there is a tie vote, there shall be a runoff election held in the district. (Ark. Code Ann. § 6-14-121).

Division of Elementary and Secondary Education (DESE) Annual School Election Requirements and Timelines November 14, 2023 School Elections

SCHOOL ELECTION INFORMATION

The following are highlights of various legal requirements and do not contain all relevant information. All state laws should be reviewed in their entirety for complete information.

May 1, 2023 – Deadline for Designating Election Date (Ark. Code Ann. § 6-14-102).

May 18, 2023 – Resolution Publication Deadline for Election by Zone and At-Large (Ark. Code Ann. § 6-13-630).

August 9, 2023 – August 16, 2023 – Candidate Filing Period (Ark. Code Ann. §§ <u>6-14-111</u> and <u>7-7-203</u>). See Ark. Code Ann. § <u>6-13-616</u> regarding school board member eligibility.

September 15, 2023 – Deadline for publication of the proposed 2024-25 budget of estimated expenditures as recorded in the school board meeting minutes (Ark. Code Ann. § <u>26-80-102(a)(2)</u>). [Some districts may need to seek approval of the **2024-25** proposed budget at the August board meeting in order to meet the deadline. It is suggested that the proposed budget be published at least one week prior to the legal deadline to allow for corrections if an error is printed.]

September 28, 2023 – Deadline for county board of election commissioners (CBEC) to deliver absentee ballots to the county clerk for mailing to all qualified applicants (Ark. Code Ann. § 7-5-407(a)(1)).

October 15, 2023* – Deadline for the county board of election commissioners of each county to designate all the polling sites for each school district in its respective county, including districts having territory in more than one (1) county but which are domiciled in its county for administrative purposes, and to provide the election supplies and appoint the poll workers for holding all school elections. (Ark. Code Ann. § 6-14-106).

[*Deadlines falling on a weekend or holiday when the designated filing office is closed are extended to the following business day, per § 7-1-108. The actual deadline will be Monday, October 16, 2023.]

October 22, 2023* and November 9, 2023 – Deadline for the county board of election commissioners to give notice of all school elections under § 7-5-202 (Also see Ark. Code Ann. § 6-14-109 and § 7-5-206).

[*Deadlines falling on a weekend or holiday when the designated filing office is closed are extended to the following business day, per § 7-1-108. The actual deadline will be Monday, October 23, 2023.]

October 30, 2023 – Beginning of early voting for any qualified elector who applies to the county clerk's designated early voting location (Ark. Code Ann. § 7-5-418).

November 14, 2023 – **General Election** - Poll hours must be continuous from 7:30 a.m. until 7:30 p.m. (Ark. Code Ann. §§ $\frac{7-5-304}{6-14-102}$ and $\frac{7-7-203}{6-14-102}$).

December 12, 2023 - Whenever there are more than two (2) candidates for election to any position on a board of directors and whenever no candidate for any school district position receives a majority of the votes cast for the office or whenever there is a tie vote, there shall be a runoff election held in the district. (Ark. Code Ann. § 6-14-121).

REMINDERS

- 1. A school district shall reimburse the county for the cost of the school election. If the school election is held in an even-numbered year, the school district shall reimburse each county in which the school election appears on the preferential primary election or general election ballot for additional costs incurred by the county when holding the school election in conjunction with the preferential primary election or general election. Total reimbursement for a school election shall not exceed an amount equal to the amount the school district reimbursed one or more counties in the aggregate for the last contested school election held in an odd-numbered year. The school district shall reimburse a county for the entire cost of a school runoff election if the school election is held in an even-numbered year and the preferential primary election or general election which the school election is held in conjunction with does not result in the holding of a general primary election or a general runoff election in the county so that the school runoff election is the only issue on the ballot. (Ark. Code Ann. § 6-14-118)
- 2. Special Election (Ark. Code Ann. § 6-14-102). The board of directors of any school district shall have the authority to hold a school election concerning the tax rate or debt issues under § 7-11-205 provided that:
 - (1) All constitutional and statutory requirements for the annual school election are met, notwithstanding subsection (a) of this section; and
 - (2) The board of directors of a school district files a document calling for the special school election with the district's domiciled county clerk not less than seventy (70) days before the date of the special school election.
- 3. If the tax rate proposed in the school election is rejected, the tax rate last approved by the electors in the district will continue to be levied. There are two exceptions to this rule: First, if there is a debt service millage pledge to a commercial bond that has been completely serviced, then that debt service millage shall not be levied. Second, if the operation of Arkansas Constitution Article 14, Section 3(b) or (c) (2) adjusts the millage levied, then the adjusted millage shall be levied (Ark. Code Ann. § 26-80-102).
- 4. Upon approval of a majority of the qualified voters in the school district voting in the school election, the board of directors of each local school district may designate as dedicated maintenance and operation millage some of the school district's additional maintenance and operation millage that exceeds the uniform rate of tax. (Ark. Code Ann. § 26-80-110 (a) (1)). Any funds received from the collection of a dedicated maintenance and operations tax shall be used only for maintenance and operation purposes specifically approved by the majority of the qualified voters of the school district voting in the school election and for no other purposes than those that were stated on the ballot. (Ark. Code Ann. § 26-80-110 (b)). Any levy of a dedicated maintenance and operation millage shall be limited as set forth in subsection (b) and shall not exceed three (3) mills. (Ark. Code Ann. § 26-80-110(c)).

SAMPLE BUDGETS

Sample Budgets are provided for each of the following circumstances:

- I No Change in Mills
- II Transfer of Mills
- III New Bond Issue
- IV Extending Existing Tax or Increase of Total Millage

SAMPLE BUDGET I

(For Districts Proposing No Change of Mills)

INSTRUCTIONS: Listed below is a suggested form for use in publishing the budget of the district and accompanying tax rate as required by Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas. The district should begin with the 2022-23 budgeted expenditures for the categories listed below and then project these expenditures to an amount estimated for 2023-24 school year.

1. SALARY FUN	D EXPENDITI	JRES (2022-23 budget)	2022-23 Budget \$	Estimate 2023-24 \$
			Ψ	4
2. OPERATING I		DITURES:	ф	Φ.
A. Instructional ExpenseB. Maintenance & Operation			\$	\$
		tion	\$	\$
	Transportation	m 000	\$	\$
	Operating Expe	nses hedules of Payments for 2023-24	φ	Ф
E. Non-o	onded Debt (Sc	nedules of Payments for 2025-24	+)	Φ
DEBT SERVICE I	EXPENDITURI	ES (Schedules of payments for fi	scal year 2023-24)	\$
BUILDING FUND	EXPENDITU	RES (Estimated for 2023-24)		\$
DEDICATED MA	INTENANCE &	& OPERATIONS (Estimated for	2023-24) \$	\$
	PROPOSED	BUDGET OF EXPENDITUR	ettom half is to be used for publicat g this line)	EVY FOR
requirements of Ar	k. Code Ann.§	5-13-622 and Amendment 74 of	County, Arkansas the Constitution of the State of Ark r the district in 2023-24 together w	cansas, has prepared, approved,
1. Salary Fund Ex	penditures	\$	6. Non-bonded Debt Payment	\$
		\$	7. Bonded Debt Payment	\$
2. Instructional Ex3. Maintenance &	Operation Exp.	\$	8. Building Fund Expense	\$
4. Pupil Transport5. Other Operating	ation Expense	\$ \$	9. Dedicated Maint & Op. Ex	
	Total Mills Sch	ool Tax		
			y proposed above includes	
		_ dedicated maintenance and ope		purposes, and mills
		s a continuing debt service tax p produced each year by debt servi	ledged for the retirement of existing ce millage for other purposes.	g bonded indebtedness. The
Given this	day of	, 20		School District
				President of Board
				Secretary of Board

SAMPLE BUDGET II

(Transfer of Mills)

INSTRUCTIONS: Listed below is a suggested form for use in publishing the budget of the district and accompanying tax rate as required by Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas. The district should begin with the 2022-23 budgeted expenditures for the categories listed below and then project these expenditures to an amount estimated for 2023-24 school year.

1. SALARY FUND EXPENDITURES (2022-23 budget)	<u>2022-23 Budget</u> \$	<u>Estimate 2023-24</u> \$
 2. OPERATING FUND EXPENDITURES: A. Instructional Expense B. Maintenance & Operation C. Pupil Transportation D. Other Operating Expenses E. Non-bonded Debt (Schedules of Payments for 	\$ \$ \$ r 2023-24)	\$ \$ \$ \$ \$
DEBT SERVICE EXPENDITURES (Schedules of payme	ents for fiscal year 2023-24)	\$
BUILDING FUND EXPENDITURES (Estimated for 202	3-24)	\$
DEDICATED MAINTENANCE & OPERATIONS (Estin	mated for 2023-24) \$	\$
	ent 74 of the Constitution of the State of Arka	30, 2024 n compliance with the nsas, has prepared, approved
4. Pupil Transportation Expense \$ 5. Other Operating Expense \$ Total Mills School Tax	9. Dedicated Maint & Op. Exp	
The total tax levy proposed above includes mi maintenance and operation mills dedicated for continuing debt service tax pledged for the retirement of e produced each year by debt service millage for other purpoperation previously pledged to a bond issue dated REFLECT AN INCREASE IN TOTAL MILLAGE.	purposes, and mills for debt service existing bonded indebtedness. The district ma oses. This millage reflects a transfer of	e previously voted as a y use surplus revenues mills to maintenance and
Given thisday of, 20	·	County, Arkansas

SAMPLE BUDGET III

(For Districts Voting New Bond Issue)

INSTRUCTIONS: Listed below is a suggested form for use in publishing the budget of the district and accompanying tax rate as required by Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas. The district should begin with the 2022-23 budgeted expenditures for the categories listed below and then project these expenditures to an amount estimated for 2023-24 school year.

1. Salary Fund Expenditures \$	1 SALADVEUN	ND EXDENDITIBES (2022-23 hudget)	<u>2022-23 Budget</u> \$	<u>Estimate 2023-24</u>
A. Instructional Expense B. Maintenance & Operation C. Pupil Transportation D. Other Operating Expenses E. Non-bonded Debt (Schedules of Payments for 2023-24) S. S	I. SALAKI FOR	ND EAFENDITORES (.	2022-23 budget)	Ψ	Φ
B. Maintenance & Operation C. Pupil Transportation D. Other Operating Expenses E. Non-bonded Debt (Schedules of Payments for 2023-24) EDEBT SERVICE EXPENDITURES (Schedules of payments for fiscal year 2023-24) S. BUILDING FUND EXPENDITURES (Estimated for 2023-24) DEDICATED MAINTENANCE & OPERATIONS (Estimated for 2023-24) S. CITIES BUILDING FUND EXPENDITURES (Estimated for 2023-24) CITIES page is a work sheet only; the bottom half is to be used for publication) (This page is a work sheet only; the bottom half is to be used for publication) (Detach along this line) PROPOSED BUDGET OF EXPENDITURES TOGETHER WITH TAX LEVY FOR FISCAL YEAR BEGINNING JULY 1, 2023 TO AND INCLUDING JULY 30, 2024 The Board of Directors of School District of County, Arkansas in compliance with the requirements of Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas, has prepared, approved and does hereby make public a proposed budget of expenditures for the district in 2023-24 together with a supporting tax rate as follows: 1. Salary Fund Expenditures 1. Salary Fund Expenditures 1. Salary Fund Expenditures 1. Salary Fund Expenditures 1. Popil Transportation Expense 2. Instructional Expense 3. Maintenance & Operation Exp. 4. Pupil Transportation Expense 5. Other Operating Expense Total Mills School Tax The total tax levy proposed above includes maintenance and operation mills dedicated for purposes, and mills for debt service previously voted as a continuing debt service ax or a proposed bond issue of 5. which will be retired on mills for debt service previously voted as a continuing debt service ax or an ills for debt service previously voted as a continuing debt service ax or an ills for debt service millage for other purposes. Given this	2. OPERATING	FUND EXPENDITURI	ES:		
C. Pupil Transportation D. Other Operating Expenses E. Non-bonded Debt (Schedules of Payments for 2023-24) S. S	A. Instru	uctional Expense		\$	\$
D. Other Operating Expenses E. Non-bonded Debt (Schedules of Payments for 2023-24) DEBT SERVICE EXPENDITURES (Schedules of payments for fiscal year 2023-24) S. BUILDING FUND EXPENDITURES (Estimated for 2023-24) DEDICATED MAINTENANCE & OPERATIONS (Estimated for 2023-24) (This page is a work sheet only; the bottom half is to be used for publication) (Detach along this line) (Poetach along this line) PROPOSED BUDGET OF EXPENDITURES TOGETHER WITH TAX LEVY FOR FISCAL YEAR BEGINNING JULY 1, 2023 TO AND INCLUDING JUNE 30, 2024 The Board of Directors of School District of County, Arkansas in compliance with the requirements of Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas, has prepared, approved and does hereby make public a proposed budget of expenditures for the district in 2023-24 together with a supporting tax rate as follolows: 1. Salary Fund Expenditures 3. Maintenance & Operation Expense 4. Papil Transportation Expense 5. 1. Bonded Debt Payment 5. 2. Instructional Expense 5. 4. Papil Transportation Expense 5. 9. Dedicated Maint & Op. Exp. Total Mills School Tax The total tax levy proposed above includes Total Mills School Tax The total tax levy proposed above includes maintenance and operation mills dedicated for purposes, and mills for debt service previously voted as a continuing debt service ax or a proposed bond issue of \$ which will be retired on The district may use surplus revenues produced each year by debt service millage for other purposes. Given this day of 7. School District County, Arkansas President of Board				\$	\$
E. Non-bonded Debt (Schedules of Payments for 2023-24) \$ DEBT SERVICE EXPENDITURES (Schedules of payments for fiscal year 2023-24) \$ BUILDING FUND EXPENDITURES (Estimated for 2023-24) \$ Characteristic Section of Section 1 Section 2 S	C. Pupil	Transportation		\$	\$
E. Non-bonded Debt (Schedules of Payments for 2023-24) \$ DEBT SERVICE EXPENDITURES (Schedules of payments for fiscal year 2023-24) \$ BUILDING FUND EXPENDITURES (Estimated for 2023-24) \$ Characteristic Section of Section 1 Section 2 S	D. Other	r Operating Expenses		\$	\$
BUILDING FUND EXPENDITURES (Estimated for 2023-24) \$	E. Non-	bonded Debt (Schedules	s of Payments for 2023-2	4)	\$
(This page is a work sheet only; the bottom half is to be used for publication) (Detach along this line) PROPOSED BUDGET OF EXPENDITURES TOGETHER WITH TAX LEVY FOR FISCAL YEAR BEGINNING JULY 1, 2023 TO AND INCLUDING JUNE 30, 2024 The Board of Directors of School District of County, Arkansas in compliance with the requirements of Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas, has prepared, approved and does hereby make public a proposed budget of expenditures for the district in 2023-24 together with a supporting tax rate as follows: 1. Salary Fund Expenditures \$ 6. Non-bonded Debt Payment \$ 1. Substitutional Expense \$ 7. Bonded Debt Payment \$ 8. Building Fund Expense \$ 8. Building Fund Expense \$ 9. Dedicated Maint & Op. Exp. \$ 9. Dedicated Maint & Op. Exp. \$ 7. Substitution of schools, dedicated maintenance and operation mills dedicated for purposes, and mills for debt service previously voted as a continuing debt service tax pledged for the retirement of existing bonded indebtedness, and mills as a continuing debt service axo or a proposed bond issue of \$ which will be retired on The district may use surplus revenues produced each year by debt service millage for other purposes. Given this day of, 20 School District 7. County, Arkansas President of Board 7. Substitute 7. School District 7. Substitute	DEBT SERVICE	EXPENDITURES (Sch	nedules of payments for f	iscal year 2023-24)	\$
(This page is a work sheet only; the bottom half is to be used for publication) (Detach along this line) (County, Arkansas in compliance with the requirements of Arkansas, has prepared, approved and does hereby make public a proposed budget of expenditures for the district in 2023-24 together with a supporting tax rate as follows: [In Salary Fund Expenditures \$	BUILDING FUN	D EXPENDITURES (E	stimated for 2023-24)		\$
Detach along this line PROPOSED BUDGET OF EXPENDITURES TOGETHER WITH TAX LEVY FOR FISCAL YEAR BEGINNING JULY 1, 2023 TO AND INCLUDING JUNE 30, 2024 The Board of Directors of School District of County, Arkansas in compliance with the requirements of Ark. Code Ann.\$ 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas, has prepared, approved and does hereby make public a proposed budget of expenditures for the district in 2023-24 together with a supporting tax rate as follows: 1. Salary Fund Expenditures \$ 6. Non-bonded Debt Payment \$ 9. Instructional Expense \$ 7. Bonded Debt Payment \$ 9. Bonded Debt Payment \$ 9. Dedicated Maint & Op. Exp. \$	DEDICATED MA	AINTENANCE & OPE	RATIONS (Estimated fo	r 2023-24) \$	\$
Detach along this line PROPOSED BUDGET OF EXPENDITURES TOGETHER WITH TAX LEVY FOR FISCAL YEAR BEGINNING JULY 1, 2023 TO AND INCLUDING JUNE 30, 2024 The Board of Directors of School District of County, Arkansas in compliance with the requirements of Ark. Code Ann.\$ 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas, has prepared, approved and does hereby make public a proposed budget of expenditures for the district in 2023-24 together with a supporting tax rate as follows: 1. Salary Fund Expenditures \$ 6. Non-bonded Debt Payment \$ 9. Instructional Expense \$ 7. Bonded Debt Payment \$ 9. Bonded Debt Payment \$ 9. Dedicated Maint & Op. Exp. \$					
PROPOSED BUDGET OF EXPENDITURES TOGETHER WITH TAX LEVY FOR FISCAL YEAR BEGINNING JULY 1, 2023 TO AND INCLUDING JUNE 30, 2024 The Board of Directors of School District of County, Arkansas in compliance with the requirements of Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas, has prepared, approved and does hereby make public a proposed budget of expenditures for the district in 2023-24 together with a supporting tax rate as follows: 1. Salary Fund Expenditures \$ 6. Non-bonded Debt Payment \$ 9. Second Debt Payment \$ 9. Second Debt Payment \$ 9. Second Debt Payment \$ 9. Dedicated Maint & Op. Exp. \$		(This page is	a work sheet only; the be	ottom half is to be used for public	cation)
FISCAL YEAR BEGINNING JULY 1, 2023 TO AND INCLUDING JUNE 30, 2024 The Board of Directors of School District of County, Arkansas in compliance with the requirements of Ark. Code Ann.§ 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas, has prepared, approved and does hereby make public a proposed budget of expenditures for the district in 2023-24 together with a supporting tax rate as follows: 1. Salary Fund Expenditures \$ 6. Non-bonded Debt Payment \$ 7. Bonded Debt Payment \$ 8. Building Fund Expense \$ 9. Dedicated Maint & Op. Exp. \$ 5. Other Operating Expense \$ 9. Dedicated Maint & Op. Exp. \$ 5. Other Operating Expense \$ mills for the maintenance and operation of schools, dedicated maintenance and operation mills dedicated for purposes, and mills for debt service previously voted as a continuing debt service tax pledged for the retirement of existing bonded indebtedness, and mills as a continuing debt service tax or a proposed bond issue of \$ which will be retired on The district may use surplus revenues produced each year by debt service millage for other purposes. Given this day of, 20 School District County, Arkansas President of Board					
County, Arkansas in compliance with the requirements of Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas, has prepared, approved and does hereby make public a proposed budget of expenditures for the district in 2023-24 together with a supporting tax rate as follows: 1. Salary Fund Expenditures \$					
requirements of Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas, has prepared, approved and does hereby make public a proposed budget of expenditures for the district in 2023-24 together with a supporting tax rate as follows: 1. Salary Fund Expenditures \$ 6. Non-bonded Debt Payment \$ 8. Building Fund Expense \$ 8. Building Fund Expense \$ 9. Dedicated Maint & Op. Exp. \$ 8. Other Operating Expense \$ 9. Dedicated Maint & Op. Exp. \$ 8. Dedicated Maint & Op. Exp. \$		FISCAL YEAR B	EGINNING JULY 1, 20	023 TO AND INCLUDING JUI	NE 30, 2024
2. Instructional Expense \$	requirements of A	ark. Code Ann.§ 6-13-62	22 and Amendment 74 of	the Constitution of the State of A	Arkansas, has prepared, approved
2. Instructional Expense \$					
8. Building Fund Expense \$		xpenditures \$			ent \$
8. Building Fund Expense \$	2. Instructional E	Expense \$			\$
4. Pupil Transportation Expense \$	3. Maintenance &	& Operation Exp. \$			\$
The total tax levy proposed above includesmills for the maintenance and operation of schools,dedicated maintenance and operation mills dedicated forpurposes, andmills for debt service previously voted as a continuing debt service tax pledged for the retirement of existing bonded indebtedness, andmills as a continuing debt service tax or a proposed bond issue of \$which will be retired on The district may use surplus revenues produced each year by debt service millage for other purposes. Given thisday of, 20School District County, Arkansas	4. Pupil Transpor	rtation Expense \$		9. Dedicated Maint & Op.	Exp. \$
maintenance and operation mills dedicated forpurposes, andmills for debt service previously voted as a continuing debt service tax pledged for the retirement of existing bonded indebtedness, and mills as a continuing debt service tax or a proposed bond issue of \$ which will be retired on The district may use surplus revenues produced each year by debt service millage for other purposes. Given this day of, 20 School District County, Arkansas President of Board		_Total Mills School Tax			
County, Arkansas President of Board	maintenance and continuing debt setax or a proposed	operation mills dedicate ervice tax pledged for the bond issue of \$	d forpurposes, e retirement of existing b which will be retire	andmills for debt serve onded indebtedness, and	vice previously voted as a mills as a continuing debt service
County, Arkansas President of Board	Given this	day of	20		School District
President of Board	Orven uns	uay 01	, 20		
					D 11 0D 1
Secretary of Roard					Secretary of Board

SAMPLE BUDGET IV

(For Districts Voting to Extend Existing Tax or Proposing to Increase Maintenance and Operation)

INSTRUCTIONS: Listed below is a suggested form for use in publishing the budget of the district and accompanying tax rate as required by Ark. Code Ann. § 6-13-622 and Amendment 74 of the Constitution of the State of Arkansas. The district should begin with the 2023-24 budgeted expenditures for the categories listed below and then project these expenditures to an amount estimated for 2023-24 school year.

1. SALARY FUND EXPENDITURES (2022-23 budget)	<u>2022-23 Budget</u> \$	<u>Estimate 2023-24</u> \$
 2. OPERATING FUND EXPENDITURES: A. Instructional Expense B. Maintenance & Operation C. Pupil Transportation D. Other Operating Expenses E. Non-bonded Debt (Schedules of Payments for 2023-24) 	\$ \$ \$ \$	\$ \$ \$ \$
DEBT SERVICE EXPENDITURES (Schedules of payments for fiscal year	ar 2023-24)	\$
BUILDING FUND EXPENDITURES (Estimated for 2023-24)		\$
DEDICATED MAINTENANCE & OPERATIONS (Estimated for 2023-2	24) \$	\$
PROPOSED BUDGET OF EXPENDITURES TO FISCAL YEAR BEGINNING JULY 1, 2023 TO The Board of Directors ofSchool District of requirements of Ark. Code Ann.\(\) 6-13-622 and Amendment 74 of the Con and does hereby make public a proposed budget of expenditures for the distributions:	AND INCLUDING JUNE 3 County, Arkansas in a stitution of the State of Arkansas in a stitution of Arkansas in a stitution	30, 2024 n compliance with the nsas, has prepared, approved
2. Instructional Expense \$	Non-bonded Debt Payment Bonded Debt Payment Building Fund Expense Dedicated Maint & Op. Exp.	\$ \$ \$. \$
The total tax levy proposed above includesmills for the mainter is an increase for maintenance and operation of schools, dedicate purposes, and mills for debt service previously voted of existing bonded indebtedness.* The district may use surplus revenues p purposes. *If the mills for more than one issue are rededicated, please identify each is	as a continuing debt service to oroduced each year by debt service to	n mills dedicated for tax pledged for the retiremen
Given thisday of, 20		School District County, Arkansas President of Board

SAMPLE BALLOT I

(For Districts Proposing No Change of Mills) OFFICIAL BALLOT FOR ANNUAL SCHOOL ELECTION

IN _____ SCHOOL DISTRICT OF ____ COUNTY, ARKANSAS

(Date) VOTE BY PLACING AN "X" IN THE SQUARE OPPOSITE THE PERSON FOR WHOM YOU WISH TO VOTE

	BOARD OF DIRECTORS FORyear term (unexpired)	VOTE FOR 1
POSITION		
NO	David P. Carter	()
	James W. Hall	()
	(Write In)	()
DOCUTION	BOARD OF DIRECTORS FOR year term (regular)	
POSITION NO	Mrs. Linda Williams	()
	Charles Smith	()
	(Write In)	()
	VOTE ON MEASURE BY PLACING AN "X" IN THE SQUA	
	For Tax	()
	Against Tax	()
	Total Mills School Tax	
operation of sc for debt service	no change from the previous year. The total tax levy proposed above includes	purposes, and mills
	(Perforation)	

SAMPLE BALLOT II

(Transfer of Mills)

OFFICIAL BALLOT FOR ANNUAL SCHOOL ELECTION IN ______ SCHOOL DISTRICT OF _____ COUNTY, ARKANSAS

(Date)
VOTE BY PLACING AN "X" IN THE SQUARE OPPOSITE
THE PERSON FOR WHOM YOU WISH TO VOTE

	BOARD OF DIRECTORS FORyear term (unexpired)	VOTE FOR 1
POSITION NO	David P. Carter	()
	James W. Hall	()
	(Write In)	()
DOGITION	BOARD OF DIRECTORS FOR year term (regular)	
POSITION NO	Mrs. Linda Williams	()
	Charles Smith	()
	(Write In)	()
	VOTE ON MEASURE BY PLACING AN "X" IN THE SQUAL OPPOSITE THE MEASURE EITHER FOR OR AGAINST	RE
	For Tax	()
	Against Tax	()
	Total Mills School Tax	
maintenance and continuing debt s produced each ye operation previou	proposed above includesmills for the maintenance and operation of operation mills dedicated forpurposes, andmills for debt service tax pledged for the retirement of existing bonded indebtedness. The distributer by debt service millage for other purposes. This millage reflects a transfer of asly pledged to a bond issue dated to be retired onNCREASE IN TOTAL MILLAGE.	service previously voted as a ct may use surplus revenues mills to maintenance and
	(Perforation)	

SAMPLE BALLOT III

(For Districts Voting a New Bond Issue)

OFFICIAL BALLOT FOR ANNUAL SCHOOL ELECTION

IN _____ SCHOOL DISTRICT OF ____ COUNTY, ARKANSAS

(Date) VOTE BY PLACING AN "X" IN THE SQUARE OPPOSITE THE PERSON FOR WHOM YOU WISH TO VOTE

	BOARD OF DIRECTORS FORyear term (unexpired)	VOTE FOR 1
POSITION NO	David P. Carter	()
	James W. Hall	()
	(Write In)	()
DOCUMION	BOARD OF DIRECTORS FOR year term (regular)	
POSITION NO	Mrs. Linda Williams.	()
	Charles Smith	()
	(Write In)	()
	VOTE ON MEASURE BY PLACING AN "X" IN THE SQUA OPPOSITE THE MEASURE EITHER FOR OR AGAINST	RE
	For Tax	()
	Against Tax	()
	Total Mills School Tax	
maintenance ar retirement of ex	wy proposed above includesmills for the maintenance and operation of ad operation mills, mills for debt service previously voted as a continuin xisting bonded indebtedness, and mills as a continuing debt service tax on which will be retired on The district may use surplus revenues per purposes.	g debt service tax pledged for the a proposed bond issue of
	(Perforation)	

SAMPLE BALLOT IV

(Extending Existing Tax or Increasing Total Millage) OFFICIAL BALLOT FOR ANNUAL SCHOOL ELECTION

IN ______ SCHOOL DISTRICT OF _____ COUNTY, ARKANSAS

(Date) VOTE BY PLACING AN "X" IN THE SQUARE OPPOSITE THE PERSON FOR WHOM YOU WISH TO VOTE

	BOARD OF DIRECTORS FORyear term (unexpired)	VOTE FOR 1
POSITION NO	David P. Carter	()
	James W. Hall	()
	(Write In)	()
DOGUTION	BOARD OF DIRECTORS FOR year term (regular)	
POSITION NO	Mrs. Linda Williams	()
	Charles Smith	()
	(Write In)	()
	VOTE ON MEASURE BY PLACING AN "X" IN THE SQUA OPPOSITE THE MEASURE EITHER FOR OR AGAINST	
	For Tax	()
	Against Tax	()
	Total Mills School Tax	
is an increase fpur of existing bon	evy proposed above includesmills for the maintenance and operation of for maintenance and operation of schools, dedicated maintenance and operation of schools,	eration mills for ervice tax pledged for the retirement
purposes. *If the mills fo	r more than one issue are rededicated, please identify each issue separately.	
	(Perforation)	